

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CRESCO</div> <div>CITY OF CRESCO, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204500200000</div> <div>CITY OF CRESCO</div> <div>130 N PARK PLACE</div> <div>CRESCO, IA 52136</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,760,937		1,760,937	1,746,257
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,760,937		1,760,937	1,746,257
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		535,046	0	535,046	527,915
Licenses and permits		47,935	0	47,935	50,700
Use of money and property		77,132	2,366	79,498	83,498
Intergovernmental		524,054	0	524,054	494,022
Charges for fees and service		1,007,673	1,326,125	2,333,798	2,333,060
Special assessments		8,198	0	8,198	40,000
Miscellaneous		240,510	48,179	288,689	264,165
Other financing sources		3,607,552	687,633	4,295,185	4,482,050
Total revenues and other sources		7,809,037	2,064,303	9,873,340	10,021,667
Expenditures and Other Financing Uses					
Public safety		680,980	0	680,980	771,245
Public works		1,339,293	0	1,339,293	1,385,950
Health and social services		4,151	0	4,151	4,500
Culture and recreation		1,164,864	0	1,164,864	1,236,620
Community and economic development		54,388	0	54,388	67,500
General government		304,432	0	304,432	335,100
Debt service		596,538	0	596,538	597,765
Capital projects		2,189,276	0	2,189,276	3,000,000
Total governmental activities expenditures		6,333,922	0	6,333,922	7,398,680
Business type activities		0	997,507	997,507	1,297,800
Total ALL expenditures		6,333,922	997,507	7,331,429	8,696,480
Other financing uses, including transfers out		598,832	719,411	1,318,243	1,468,050
Total ALL expenditures/And other financing uses		6,932,754	1,716,918	8,649,672	10,164,530
Excess revenues and other sources over (Under) Expenditures/And other financing uses		876,283	347,385	1,223,668	-142,863
Beginning fund balance July 1, 2014		3,786,309	2,052,881	5,839,190	5,839,190
Ending fund balance June 30, 2015		4,662,592	2,400,266	7,062,858	5,696,327
Note - These balances do not include \$ 80,978 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,753,000	Other long-term debt		\$ 0
Revenue debt		\$ 628,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 8,664,094
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/18/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Michelle Girolamo			563	547-3101	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CRESCO						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	987,256	480,480		293,201			1,760,937			1,760,937	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	987,256	480,480		293,201	0		1,760,937		T01	1,760,937	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	987,256	480,480		293,201	0	0	1,760,937			1,760,937	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	19,576	9,539		5,747			34,862		T15	34,862	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	39,291						39,291		T19	39,291	13				
14	Other local option taxes		460,893					460,893		T09	460,893	14				
15	TOTAL OTHER CITY TAXES	58,867	470,432	0	5,747	0	0	535,046	0		535,046	15				
16	Section B - LICENSES AND PERMITS	47,935						47,935		T29	47,935	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,741	5,837		303	1,614		10,495	2,366	U20	12,861	18				
19	Rents and royalties	66,637						66,637		U40	66,637	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	69,378	5,837	0	303	1,614	0	77,132	2,366		79,498	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		402,204					402,204		C46	402,204	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	17,209						17,209		C89	17,209	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	10,862						10,862		C89	10,862	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	18,179	8,102		5,231			31,512		C89	31,512	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	46,250	410,306	0	5,231	0	0	461,787	0		461,787	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	26,017						26,017			26,017	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	36,250						36,250		D89	36,250	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	62,267	0	0	0	0	0	62,267	0		62,267	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	108,517	410,306	0	5,231	0	0	524,054	0		524,054	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	495,057	A91	495,057	73				
74	Sewer							0	746,842	A8Ø	746,842	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	573,784						573,784	38,456	A81	612,240	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	413						413		A89	413	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	2,004						2,004		A89	2,004	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	360						360		A89	360	99				
100	Park, recreation, and cultural charges	428,274						428,274		A61	428,274	100				
101	Animal control charges	1,525						1,525		A89	1,525	101				
102	Other charges - Specify	84	1,229					1,313			1,313	102				
103	Capital Improvements-Water/Sewer/Stormwater							0	45,770		45,770	103				
104	TOTAL CHARGES FOR SERVICE	1,006,444	1,229	0	0	0	0	1,007,673	1,326,125		2,333,798	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					8,198		8,198		U01	8,198	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	21,704	19,414					41,118		U99	41,118	108				
109	Deposits and sales/fuel tax refunds	3,999						3,999	11,380	U99	15,379	109				
110	Sale of property and merchandise	66,370						66,370	3,663	U11	70,033	110				
111	Fines	17,102						17,102		U30	17,102	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	35,874	23,565					59,439	33,036		92,475	114				
115	Principal on Revolving Loan Fund		33,045					33,045			33,045	115				
116	Sale of old equipment	19,437						19,437	100		19,537	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	164,486	76,024	0	0	0	0	240,510	48,179		288,689	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CRESCO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,442,883	1,444,308	0	304,482	9,812	0	4,201,485	1,376,670		5,578,155	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	8,000						8,000		NR	8,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,920,000		2,920,000		NR	2,920,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	499,391	35,000		95,719	500		630,610	687,633		1,318,243	127
128	Internal TIF loans and transfers in							0			0	128
129	Bond Premium					48,942		48,942			48,942	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	507,391	35,000	0	95,719	2,969,442	0	3,607,552	687,633		4,295,185	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,950,274	1,479,308	0	400,201	2,979,254	0	7,809,037	2,064,303		9,873,340	132
133												133
134	Beginning fund balance July 1, 2014	1,957,382	1,571,010	0	235,316	22,601		3,786,309	2,052,881		5,839,190	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,907,656	3,050,318	0	635,517	3,001,855	0	11,595,346	4,117,184		15,712,530	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF CRESCO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	386,698	118,545					505,243		E62	505,243	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	52,972	25,584					78,556		E04	78,556	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	17,673						17,673		E89	17,673	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	75,303	3,268					78,571		E24	78,571	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	937						937		E32	937	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	533,583	147,397	0	0	0	0	680,980			680,980	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	70,760	370,927					441,687		E44	441,687	42
43	Purchase of land and equipment	114,586	35,000					149,586		G44	149,586	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation		1,433					1,433		E60	1,433	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	49,678	896					50,574		E44	50,574	48
49	Traffic control safety — Current operation		10,577					10,577		E44	10,577	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		39,974					39,974		E44	39,974	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		5,927					5,927		E81	5,927	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	46,696	652					47,348		E01	47,348	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	560,192						560,192		E81	560,192	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,591	30,404					31,995		E89	31,995	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	843,503	495,790	0	0	0	0	1,339,293			1,339,293	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CRESCO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,151						4,151		E79	4,151	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,151	0	0	0	0	0	4,151			4,151	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	218,942	61,500					280,442		E52	280,442	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	180,098	2,419					182,517		E61	182,517	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	83,977	17,436					101,413		E61	101,413	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	477,656	122,709					600,365		E61	600,365	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	127						127		E61	127	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	960,800	204,064	0	0	0	0	1,164,864			1,164,864	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	5,409						5,409		E89	5,409	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	33,218	37					33,255		E89	33,255	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	5,012						5,012		E50	5,012	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	490						490		E29	490	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	10,222						10,222		E89	10,222	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	54,351	37	0	0	0	0	54,388			54,388	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CRESCO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,325	1,591					16,916		E29	16,916	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	102,757	41,714					144,471		E23	144,471	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,286						2,286		E25	2,286	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	39,133	1,313					40,446		E31	40,446	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	70,402						70,402		E89	70,402	171
172	Other general government — Current operation	24,697						24,697		E89	24,697	172
173	Purchase of land and equipment	5,214						5,214		G89	5,214	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	259,814	44,618	0	0	0	0	304,432			304,432	176
177	Section G — DEBT SERVICE				596,538			596,538			596,538	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	596,538	0	0	596,538			596,538	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Granger Road Street Assessment Project					2,189,276		2,189,276			2,189,276	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,189,276	0	2,189,276			2,189,276	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,189,276	0	2,189,276			2,189,276	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,656,202	891,906	0	596,538	2,189,276	0	6,333,922			6,333,922	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CRESCO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								382,557	E91	382,557	198
199	Purchase of land and equipment							8,621	8,621	G91	8,621	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								484,147	E80	484,147	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								18,963	E81	18,963	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation								33,034	E89	33,034	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								70,185		70,185	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								997,507		997,507	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,656,202	891,906	0	596,538	2,189,276	0	6,333,922	997,507		7,331,429	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	106,949	491,883					598,832	719,411		1,318,243	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	106,949	491,883	0	0	0	0	598,832	719,411		1,318,243	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,763,151	1,383,789	0	596,538	2,189,276	0	6,932,754	1,716,918		8,649,672	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		1,576,529		38,979	812,579		2,428,087			2,428,087	264				
265	Committed	64,359	90,000					154,359			154,359	265				
266	Assigned	159,613						159,613			159,613	266				
267	Unassigned	1,920,533						1,920,533			1,920,533	267				
268	Total Governmental	2,144,505	1,666,529	0	38,979	812,579	0	4,662,592			4,662,592	268				
269	Proprietary								2,400,266		2,400,266	269				
270	Total ending fund balance June 30, 2015	2,144,505	1,666,529	0	38,979	812,579	0	4,662,592	2,400,266		7,062,858	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,907,656	3,050,318	0	635,517	3,001,855	0	11,595,346	4,117,184		15,712,530	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CRESCO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 78,556
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		200 \$	1,427,275

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 680,000	29U	39U 52,000	49U	49U	49U 628,000	49U	189 17,025
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. G.O. Bond	2,322,000	2,920,000	489,000	4,753,000				105,582
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,002,000	2,920,000	541,000	4,753,000	0	628,000	0	122,607

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	173,281,889	x .05 = \$	8,664,094	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 140,475	\$ 681,398		6,321,963	7,143,836

REMARKS

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Continued on next page

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